

## Non-Departmental

**Description:** The Non-departmental budget is a constructed category within the General Fund that contains funding to pay for expenditures that are not attributed to specific agencies or departments. This category also includes County maintained reserves for unforeseen, unpredictable, and unusual events. Most expenditures are treated as reserves which are subsequently allocated to the various programs during the fiscal year. Itemized expenditures and transfers are followed by a summary description of each category.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<b>Total Expenditures</b>	<b>\$2,663,015</b>	<b>\$3,608,438</b>	<b>\$5,362,136</b>	<b>\$1,236,000</b>	<b>(\$5,950,000)</b>

<b>Major Expenditures and Transfers</b>	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Annual Leave Payoff (Termination)	----	----	----	\$370,000	\$370,000
Uniformed Firefighter/EMT Pay Plan	----	----	----	400,000	----
Exceptional Achievement Awards	----	----	----	500,000	500,000
Personnel Vacancy Savings	----	----	----	(8,661,000)	(13,425,000)
Tax relief - Elderly and Handicapped	2,086,333	2,444,129	3,410,516	4,000,000	----
Water Resources Committee Recommendations	----	----	----	----	300,000
Training and Professional Development	----	----	----	60,000	83,000
Interest Expense	76,682	464,309	901,620	150,000	500,000
Computer Hardware and Software	----	----	----	767,000	1,722,000
Applicant Background Investigations	----	----	----	100,000	----
Bloodborne Pathogens/Infection Control	----	----	----	150,000	----
Innovative Technologies	----	----	----	500,000	1,000,000
Contingency for Litigation	----	----	----	1,500,000	1,500,000
Transfer to Self-Insurance Fund	500,000	700,000	1,050,000	1,400,000	1,500,000

### Description of Major Expenditures and Transfers

**Annual Leave Payoff (Termination)** - Payout of annual leave balances upon employees' departure from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed.

**Uniformed Firefighter/EMT Pay Plan** - The Board of Supervisors approved an FY 06 enhancement to designate \$400,000 for the development and implementation of a separate pay plan system for the uniformed Firefighter/EMT and Fire Enforcement positions. The Board of Supervisors implemented the new pay plan at its February 7, 2006 business meeting. FY 07 costs are included as part of the Department of Fire and Rescue Services' personnel budget.

**Exceptional Achievement Awards** - County policies include provisions to permit individual and team awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes, values and rewards its employees. The Board of Supervisors eliminated funding for employee and individual team bonuses during the FY 05 budget process. The FY 06 Proposed Fiscal Plan recommended \$650,000 to provide incentives for employees who achieve extraordinary accomplishments for the County, and the Board of Supervisors included \$500,000 for this program. The FY 07 Adopted Fiscal Plan maintains funding at the current level.

**Personnel Vacancy Savings** - The County budgets savings resulting from employee turnover in the Non-Departmental budget. Actual savings occur through expenditure balances in departments' personnel budgets. The FY 07 Proposed Fiscal Plan included \$10,482,000 in anticipated vacancy savings. During its budget worksessions, the Board of Supervisors increased the vacancy savings budget by \$3 million and directed staff to identify potential positions for elimination during the course of the year.

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**Tax Relief for the Elderly and Handicapped** - The County provides relief from real property taxes to elderly and disabled residents meeting certain income criteria. The Board of Supervisors increased the benefit to provide a complete waiver in FY 02 and increased the eligibility criteria in FY 05. The FY 06 Adopted Fiscal Plan increased the allowance for the tax relief benefit to account for the higher implementation cost. Beginning in FY 07, tax relief under this program is incorporated directly into the estimate for real property tax revenue.

**Water Resources Technical Advisory Committee Recommendations** – During its budget worksessions, the Board designated \$300,000 as a contingency for implementation of the recommendations of the Water Resources Technical Committee, which was appointed by the Board in 2004 to provide advice on water resource issues. The \$300,000 contingency will be used by the Board to implement the committee's recommendations on source water, surface water, and watershed and groundwater management issues.

**Training and Professional Development** - The Board eliminated \$300,000 in discretionary travel and professional development from department budgets during the FY 05 budget process and established a central resource to be managed by the County Administrator. The FY 07 estimate is based on allocations from the central pool since its inception.

**Interest Expense** - The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

**Computer Hardware and Software** - Scheduled replacement of computer hardware and software is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The County currently plans replacement of personal computers on a five-year schedule, and the Board appropriated an additional \$500,000 from the FY 04 General Fund year-end balance for computer system replacement. The FY 07 Adopted Fiscal Plan provides sufficient funding to move to a four-year replacement cycle, which is more reflective of current life cycle expectations.

**Applicant Background Investigations** - The FY 06 budget included a \$100,000 contingency for outsourcing the applicant background investigation process for Fire and Rescue Services to ensure greater uniformity and efficiency in standardizing investigation criteria and processes. Prior to FY 06, the department used existing staff in the Fire Marshal's Office and/or a County designated staff member for this function. Funding in FY 07 has been included in departments' operating budgets.

**Innovative Technologies** - During the Fall 2004 Program Review process, the Board of Supervisors directed staff to place an emphasis on the use of new technology to enhance efficiency and productivity. The FY 06 Adopted Fiscal Plan included \$500,000 for the creation of an Innovative Technology Fund that would provide a dedicated resource for automation based solutions and improvements. The County Administrator presented his recommendations for major systems and technological upgrades as part of the Board's discussion regarding the use of FY 05 General Fund balance. FY 07 Proposed Fiscal Plan included \$1,160,000 for aerial imaging, a Countywide imaging system, an upgrade to the human resources system, telecommuting and implementation of mobile worksites, and \$1,000,000 in lease-purchase financing for replacement of the MHMRSAS client system and development of a new time and attendance system. During its budget worksessions, the Board of Supervisors eliminated funding for all but the MHMRSAS client and new time and attendance systems.

**Contingencies** - The County budgets contingency funding for new initiatives and anticipated, but not definite, expenses in Non-Departmental. The FY 07 Proposed Fiscal Plan continued the established practice of budgeting a litigation contingency. The County Attorney subsequently identified \$1,500,000 in FY 06 litigation contingency balance that will be carried forward for the FY 07 Adopted Fiscal Plan.

**Transfer to Self-Insurance Fund** - Health insurance, risk management and workers' compensation are funded by annual transfers to the County's Self-Insurance Fund. The appropriation is recalculated annually based on fund performance.

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